

Regular Session, 2014

HOUSE BILL NO. 981

BY REPRESENTATIVE GAINES

TAX/SALES-USE, LOCAL-EXEM: Authorizes political subdivisions in St. John the Baptist Parish to establish local sales tax holidays

1 AN ACT

2 To enact R.S. 47:337.10.1, relative to the parish of St. John the Baptist; to provide relative
3 to political subdivisions within the parish; to provide relative to the sales and use
4 taxes levied by the political subdivisions; to authorize the governing authority of the
5 parish and of any such political subdivision to establish sales tax holidays; to
6 authorize the governing authorities to exempt purchases of tangible personal property
7 from sales and use taxes during any such holiday; to provide limitations; and to
8 provide for related matters.

9 Notice of intention to introduce this Act has been published
10 as provided by Article III, Section 13 of the Constitution of
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 47:337.10.1 is hereby enacted to read as follows

14 §337.10.1. Sales tax holidays; local sales tax exemptions; St. John the Baptist Parish
15 A.(1) Notwithstanding any other provision of law to the contrary, the
16 governing authority of St. John the Baptist Parish and of any political subdivision
17 within the parish may establish, by ordinance or resolution, annual sales tax holidays,
18 during which time the political subdivision may exempt, from the sales and use tax
19 levied by any such political subdivision, purchases of tangible personal property
20 within the political subdivision.

1 (2) Any annual sales tax holiday established pursuant to the provisions of
 2 this Section shall be held only at the same time and for the same duration as an
 3 annual state sales tax holiday established by the state of Louisiana pursuant to
 4 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 or any other
 5 applicable provision of law providing for an annual state sales tax holiday.

6 B. The governing authority of a political subdivision shall only exempt,
 7 during an annual sales tax holiday established pursuant to the provisions of this
 8 Section, the same purchases of tangible personal property that are eligible for an
 9 exemption from the sales and use tax levied by the state of Louisiana during an
 10 annual state sales tax holiday, and any such exemption provided by a political
 11 subdivision shall be in the same amount of the sales price or cost price as an
 12 exemption provided for during an annual state sales tax holiday.

13 Section 2. This Act shall become effective upon signature by the governor or, if not
 14 signed by the governor, upon expiration of the time for bills to become law without signature
 15 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 16 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 17 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Gaines

HB No. 981

Abstract: Relative to local sales tax holidays in St. John the Baptist Parish, authorizes the parish and political subdivisions in the parish to establish such holidays and to exempt purchases of tangible personal property during such time.

Present law provides that, on an annual basis, the sales and use tax levied by the state shall not apply to a specified amount of the sales or cost price of purchases of tangible personal property, including hurricane and hunting supplies, fire arms, ammunition, etc. Provides that the exemptions are granted on a specified date(s) and for a specified duration (sales tax holiday).

Proposed law retains present law and additionally authorizes the governing authority of St. John the Baptist Parish and any political subdivision in the parish to establish annual sales tax holidays, during which time any political subdivision in the parish may exempt the purchases of tangible personal property from the sales and use tax levied by the respective political subdivision.

Proposed law requires that any annual sales tax holiday established pursuant to proposed law be held only at the same time and for the same duration as an annual state sales tax holiday established pursuant to present law or any other applicable law establishing an annual state sales tax holiday. Proposed law further requires a political subdivision to only exempt the same purchases of tangible personal property that are eligible for an exemption during an annual state sales tax holiday. Requires that the exemption be in the same amount of the sales price or cost price as an exemption provided for during an annual state sales tax holiday.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds 47:337.10.1)